

laneous Advertisements.

**SHIP MASTERS.**

ASTERS PROCEEDING TO BURBANK  
with Lumber or Spars, will find it  
to apply to

**JAMES BLAKE,**

**EDDIE,**

**BURRARD INLET.**

Agents for

**R. CEASER**

in the public for their general supplies  
the best quality. Their Hair cut  
in the best style of the moment, art, & co.

**FORNIA SALOON,**

**JOHNSON STREET.**

**LIQUORS AND CIGARS**

best brands, dispensed at the Bar.

The Saloon are three of Phelan's best

**LIARD TABLES.**

W. MARSH & W. BEALE,

Proprietors

**Lumber & Goods,**

**LAYERS, PLASTERERS, AND**

tawners, next door to new Pres-

Church, Courtney Street.

17

**McTIERNAN,**

**PRODUCE STORE,**

GOVERNMENT STREET.

Dates,

Barley,

Wheat,

Sugar, and

Shorts,

on Hand. Farmers produce sold on

Commission.

ly

**HIGHEST CASH PRICE**

PAID FOR

Hides,

ool, Sheepskins

and Calfskins,

BY

**& J. BOSCOVITZ,**

WHARF STREET. 120 ly

**PRINCE OF WALES**

try and Sale Stables,

**DUNLOP, Proprietor,**

Has on Hand

**Carriages, Buggies**

AND

**Saddle and Carriage**

Horses,

ad street, East side of Fort street.

Jay & Bales.

NEER SEED-MEN AND NURSEY

open, Yates Street.

575

**T. PRICE,**

RECHANT TAILOR,

GOVERNMENT STREET,

ders from up-country promptly stited to.

em

**Steer Found.**

AYED ON TO MY PREMISES &

ack steer, about five or six years old, the owner

the same as proving property and paying the

the cost to pay expenses.

A brown Mare stayed onto my premises and

met before twenty days the same will be sold to

JOHN MUIR,

side Farm, Sooke, June 17, 1871. 1273

To Stock Raisers.

ENTIRE HORSE "TOP GALLANT"

ill stand for the season at Victoria, or in the

must be left.

J. T. DUNLOP'S

Prince of Wales Livery Stables, Broad Street.

120

**EX PACIFIC.**

anges! Oranges!

est in the Market; only 75 cts per doz

At J. Moss',

Street, 2 doors from Government.

575

**MINECA SALOON,**

GOVERNMENT STREET,

**GORGEOUS MASON**

opened the above Saloon with choice

Selection of

**Wines, SPIRITS & CIGARS.**

127

**MONEY TO LOAN,**

Low Rates, on First Class Security,

Payable by Instalments or Otherwise.

uses and Farms to Let,

AND COUNTRY PROPERTY

FOR SALE,

On easy terms of purchase.

LSOP,

Land Agent,

Government Street, near Fort, Victoria, B.C.

apt 600

**NOTICE.**

UNDISGRUNTED REPECTED.

by the owners, lessees and the public that he has

been removed to the corner of Broad and

Wardrobe, to the

STORE AT COR. OF JOHNSON ST.

A good assortment of the best of

Coffee, Sugar, Provisions,

Etc., Etc., Etc.

HENRY CHILDE. 106

**Sproat & Co.,**

MISSION MERCHANTS,

AGENTS FOR

The Royal Insurance Co.,

LIVERPOOL,

Wharf Street

120

**THE DAILY STANDARD.**

Decosmos & Long, sc. 120

agent.

Printed and published

by DeCosmos & Long, sc. 120

Office, 120

front door to Bank of British Columbia

corner street.

120

# THE VICTORIA DAILY STANDARD.

VOLUME 3 JAMES

VICTORIA, V. I., MONDAY MORNING, JULY 24, 1871.

NUMBER 30

## THE DAILY STANDARD.

DECOSMOS & LONG,

PROPRIETORS

TERMS.

One Year..... \$100

Six Months..... 500

Three Months..... 250

One Month..... 125

Single Copy..... 25

When sent by mail the postage will be to any part

of British Columbia, 2 cents per number, to Canada and

England, 4 cents; to the United States after July 1st,

cents.

AGENTS.

Harries, Cowichan

W. MacLean, Maple Bay

Dunsmuir & Harry, Nanaimo

Jameson & Son, Victoria

Harold, Esquimalt

Mounts of Quinsam, Victoria

F. Aitken, Esquimalt

W. Cornhill, London

George & Johnson's Express, from New Westminster

to Cariboo.

— A Liberal Discount given to Agents.

New Advertisements.

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

120

To our Readers.  
Any right or claim of part of our Carriers to damage the STANDARD at the proper time and place will be promptly remedied on application at the Publication Office, next door to the Bank of British Columbia, Government Street.

### The Daily Standard.

Monday, July 24, 1871.

Report of the Commissioners appointed under the Tax Sale Repeal Ordinance, 1867, Amend-ment Act.

The following is the report in full, presented by the Commissioners appointed by the Governor, and which His Excellency has been pleased to approve and confirm, and has issued instructions for carrying out the recommendations made:

LAND REGISTRY OFFICE,

14th July, 1871.

SIR.—We, the Commissioners appointed by your Excellency, in pursuance of the provisions of the Tax Sale Repeal Ordinance, 1867, Amendment Act, to inquire into the alleged erroneous charge and inaccurate entry of the List of Assessments lately published in the Government Gazette, have heard and considered the evidence adduced before us by parties interested therein, and report as follows:

1. The sittings of the Commission commenced on the 29th of March last, and have continued, with but little interruption, up to the present date. Due notice was given to the public, and every opportunity offered for bringing before the Commissioners any case of hardship or inaccuracy in the List of Assessments.

2. We have already forwarded to your Excellency our final Report, under date of 22d May last, in which we recommended that the supposed arrears of taxes for the year 1860-1 should be cancelled, and also, that all sales of land by the Sheriff for taxes, should be deemed to have been for and to have covered all arrears due up to the year ending 30th June, 1864; in which recommendation your Excellency was pleased to concur; and we have, therefore, subsequently directed our attention solely to the published arrears for the years 1864-5 and 1866-6.

3. We are satisfied that the defective construction of the language of the Tax Act, 1862, has been the principal cause of the charge of error and inaccuracy which we have been commissioned to inquire into. Its ambiguity led to the misconstruction of the Act by the Assessor and Reviewers for which they can hardly be blamed, as it does not appear that they had any legal aid to put them right at the beginning.

The third class of cases, viz.—

(1.) The mortgagors and mortgagees presents many features of difficulty and hard-

ship. It was urged in evidence, on behalf of

mortgagees, who have been compelled to take the land over in satisfaction of their claims, that if the Government had not been guilty of negligence, but had taken

proper measures to collect the taxes from the persons legally assessed, and primarily liable, and willing and able to pay,

and the only persons who had power to pay, the mortgagees would never have been called upon. As it is, and if the tax remain a charge on the land, the mortgagees, they say, not only lose the greater portion of their principal and interest, but will also be compelled to pay that for which they were never liable.

There is no doubt that the mortgagor was

and is the person primarily liable, and the party properly assessed, and the mortgagee had a right in supposing that the tax would be collected from him in the mode pointed out by the Act.

This is widely different from that of

landlords and tenants, for mortgagees not

having possession or control of the land, could not pay the taxes on behalf of their mortgagees, even if it had been their duty to do so. Payments by them, would, we believe, have been refused at the Treasury.

In leases, moreover, it is customary to in-

sert a clause binding the lessee to pay taxes; in mortgages, the necessity of such a clause was never contemplated.

After a careful consideration of all the cir-

cumstances of this case, which is the

only one of real difficulty, we have come

to the conclusion that, inasmuch as the

tax is made a charge on the land, a mort-

gagee should be held liable only from the

time when he entered into possession, at

which time he took the land with all its

incidents.

We therefore recommend that all taxes due

by mortgagees up to the time when the

mortgages entered into possession, be

cancelled.

10. The list as revised by us, and proposed

to be amended according to the foregoing re-

commendations, is sent herewith.

To prevent any confusion in the revised

list, we have, at the cost of considerable time

and trouble, arranged it in numerical order

of lots and sections, for more easy reference,

and have carefully described the parts and

sub-divisions of lots, so that no difficulty

will be experienced in ascertaining the exact

amount of tax on every lot of land, or

portion of a lot.

11. In conclusion, the Commissioners hope

that in the performance of a disagreeable

duty, they have succeeded in guarding the

interests of the public, while at the same

time, they have not disregarded the claims of

individuals. In any case, they recommend

that the revised list as published be adhered

to as a final settlement of a most vexed and

troublesome question, which has remained

open and undecided for nearly ten years past.

We have, etc.,

(Signed) DAVID CAMERON,

W. G. GRASCH ALSTON,

W. J. MACDONALD.

To His Excellency the Governor,

&c., &c.

It is, therefore, recommended that the tax be

paid by reason of the title to the lot be-

ing then in dispute.

7. It has been proved by the evidence of

Messrs. Drake, Allsop, Heisterman, Lowen-

berg, and others, that it was the invariable

practice of Land Agents and others interested

in real estate, to search at the Sheriff's office

for taxes, and that the Sheriff was the only

person having the power and means of giving

information on the subject. Sometimes

the party searching was satisfied with the

verbal information of the Sheriff or his

deputy. Others obtained, on payment of a

fee, a certificate in writing. In such cases,

where the persons interested have given evi-

dence on oath, that the Sheriff informed them

that no such taxes, as alleged, were due; and

also in cases where certificates in writing

have been produced, signed by the Sheriff,

we recommend that such tax charges be ex-

empted from the list.

8. Where persons have agreed to sell land,

but have not executed any conveyance, and

the vendor has subsequently taken back

the land in default of payment, we consider

that there is no question but that the vendor

is liable for the tax, and that the land should

remain charged therewith.

9. We now come to three classes of cases

which are the only ones that appear to the

Commissioners to present any difficulty.

(1.) And, first—Cases where the taxes due,

are in respect of improvements made on

the land. The applicants claim that the

tax is a personal one, and can only be re-

coved against the owner of the improve-

ments assessed, and should not appear

as a charge against the land itself. In-

stances were also adduced before us,

where the improvements, such as build-

ings, etc., had been removed from the

land, and the person removed had left

the colony, leaving the owner in fee, not

only destitute of any advantage from the

erection of the buildings, but unable to

recover the tax, if compelled to pay it.

But it is apparent from the "Real Estate

Act Amendment Act, 1862," that the name

of the owner only of the real estate

(which is declared to include buildings)

should have appeared on the roll, and

not the owner of improvements, as un-

fortunately has been the case. By the

Peritrich Section of the Act, the real

estate is made liable for the amount as-

assessed, and consequently the owner of

the land had thereby noticed that if the

tax was not paid by the owner of the im-

provements, he would be compelled to

pay the tax himself, or otherwise,

and to take care that the building was

not removed until the tax was paid.

No doubt a hardship exists in cases such as

these, where the landlord has derived no

benefit from the improvements; but it

arises out of a state of things which has

been created by an Act of the Legisla-

tive Assembly.

We are, however, prepared to recommend to

your Excellency's favourable considera-

tion these cases, which are only few in

number, and which will be found re-

ferred to the revised list accompanying

this report, in order that the same may be

cancelled.

(2.) Secondly—Cases where tenants have

been assessed for taxes in respect of land

they occupied, but which (they having ne-

glected to pay) will now, unless revo-

ved, move, have to be paid by the landlords.

In this case also, the names of the tenants

should not have appeared on the roll at

all; only those of the owners in fee of the

land. By the Peritrich Section of the

Act, the landlord had notice that if the

tenant did not pay, he should have

curried his payment by the clause usually

inserted in leases. Where this precaution

has not been taken, the landlord, doubtless,

will suffer, but the Commissioners do

not think that the Government, as the

guardian of the public, is called upon to

make good the loss of the tenant.

No doubt a hardship exists in cases such as

these, where the landlord has derived no

benefit from the improvements; but it

arises out of a state of things which has

been created by an Act of the Legisla-

tive Assembly.

We are, however, prepared to recommend to

your Excellency's favourable considera-

tion these cases, which are only few in

neous Advertisements,  
RHODES & CO.

IMPORTERS  
AND  
AL COMMISSION  
MERCHANTS.  
C For Sale

assortment of merchandise  
comprising:

KETS—all sizes and colors,  
NELS,  
SAN & BALTIC SHIRTS,  
& UNDERCLOTHING,  
GOODS,  
ETS.  
& SHOES,  
COIL BAILE,  
AN'S STORES,  
SH SOAP,  
POOL COARSE SALT,  
E LEAD & PAINT,  
D LINSEED OIL,  
& SHEET IRON,  
LATE,  
DW GLASS,  
PAPER,  
& SPIRITS,  
PORTER  
AND  
PRODUCE. *jel 8m*



vies, & Frank Sylvester,  
GENTS. *jyl 1*

NE STREET  
RY STABLE,  
Stokes, Proprietor.  
ries for Hire,  
boarded by the  
nths for \$15.

7, near the Cemetery. *jyl 1*

ICKMAN  
PORTER  
OF AND  
EALER IN

ss & Provisions.

INFORM THE PUBLIC THAT  
the spacious store, corner of  
Street & Fort Streets,  
is the literary Institute, with a select  
and Provisions.

SALE AND RETAIL.

price  
for the liberal patronage bestowed!  
the late firm of Wilson & Rickman  
now enjoy a share of the same for the  
divided to any part of the city free of  
A. RICKMAN.

Insurance.

C. INSURANCE COMPANY

General Marine Insurance Business.

\$1,777,266.00

and other information will be supplied

J. ROBERTSON STEWART,  
General Agent,  
Judgment and pay Losses.

INSURANCE.

THE INSURANCE COMPANY

\$8,000,000

Agents by Fire promptly and equi-

J. ROBERTSON STEWART,  
Columbia and Washington Territory.

Assurance.

ARGOW LIFE ASSURANCE

£1,000,000.

Special Act of Parliament.

ROBERTSON STEWART, Agent.

nt Insurance.

S. INSURANCE COMPANY OF

£1,000,000

agents giving bodily injury to both

apply to

J. ROBERTSON STEWART, Agent.

ICAN HOTEL

ES STREET.

HICKMAN WOULD RE-  
open the Traveling Public that the  
ing has been recently improved  
and is now fit for the most refined  
and the Public in General

DUCTED PRICES:

per Week. \$1.00

per Month. \$10.00

per Year. \$50.00

Steamer EMMA.

ALTERED THE STEAMER  
Traveling Season, the undivided  
for any debts contested by her  
owner. JOSEPH SEATT.

11, 1871. 1872

The Daily Standard  
Monday, July 24, 1871.

NOTICE.

**T**HE VICTORIA STANDARD, DAILY AND WEEKLY, is the largest Newspaper Published in the Colony, and is printed on the Bed Paper, it Pays More for the Latest Telegrams, than any other Journal North of Portland, has the Largest Circulation, and Advertising Patronage. In advance to Advertisers and Subscribers, we therefore assure them that the Job Printing Office of the STANDARD is complete with every facility for Grammatical Printing in every branch hand-some, and at the lowest rates.

DEATH.

In this city, on the 23d inst., at his residence, Humboldt street, Dr. J. Nichols, a native of London, England, aged 51 years. The funeral will take place on Tuesday, leaving the residence at 10 a.m.

Quibbo Scars.—From the *Sentinel* of the 16th.—On the 10th there was an excitement on William creek, by the finding of an infant's body in the creek, near Cameronton. It was supposed to be either of Chinese or of Indian parentage, and to have been buried during the winter, and washed down in the tailings. A coroner's jury returned a verdict that the body was that of an unknown infant; but there were no means of ascertaining whether it had been born alive, or if so, how it came by its death. At Richmond the mean temperature of the thermometer in June was 47° 88", the maximum being 50° on the 14th, and minimum 51° on the 1st. The McGinley trap has left for Omicna. Mr. Sooby, of the San Juan Co., was injured by a cave. The Lane & Kurz machinery continues to arrive. Judge Crease and Registrar Pooley were expected at Barkerville on the 16th. The assizes were announced for the 20th, but it being a public holiday, it was thought they would be postponed. Rev. Mr. Reynolds and Mr. Walker, pastor of the Methodist Church, got in on the 15th. The Chinese in the Forest Rose Co. struck for higher wages—from \$3 to \$5 per day. The proprietors refused to comply, and the laborers, after remaining idle a shift or two, went to work again. Rev. Mr. Derrick, of the Wesleyan Church, preached his farewell sermon on the 16th, previous to leaving for Nanaimo, where he will be located next.

The Salt Obstruction Case.—A court case arising out of the salt obstruction matter at New Westminster, which we published at length last week, came before Mr. Claudet, when a number of witnesses pro and con were examined. Mr. Cunningham was summoned by the Municipal Council for causing an obstruction on Front street, by placing certain sacks of salt thereon, in contravention of the by-law. Mr. Edmonds, Town Clerk, who appeared for the City Council, asked for the full penalty of \$50. Mr. Cunningham, the City Councillor, pleaded ignorance of the law. The Magistrate differed from both parties in his sentence; first, because the offence being the first one brought into Court, the full penalty could not be inflicted; the second, because the evidence was clear that the law had been broken, and a penalty must of course be inflicted. A fine of \$2) and costs, was then imposed. The defendant gave notice of appeal, which was admitted by the Magistrate, in the event of an appeal being admissible, which, at the moment, he was not prepared to decide.

Theatre Royal.—Miss Cora Delamond, who claims to be the only female Magician in the world, will give her first performance this evening in the Theatre. During the evening ten gifts will be given away, the first \$5; and nine odd various useful articles. The box office will be open from 11 a.m. to 3 p.m., for the purpose of securing seats.

A TRAVELLER by the mail (Gerow & Johnson's) from Cariboo informs us that instead

of loitering on the road, and arriving in Victoria four days behind the other express, as

advised, he arrived on the same day, and found the utmost dispatch and regularity, combined with comfort to passengers, was maintained throughout the entire line.

R. Rossars, Tailor, Government street

Victoria, next door to London House, begs to

inform his friends and public of Victoria's

gentlemanly and courteous treatment

made in the Chilcotin settlements, of the

integrity of spilling of the Yale steamer.

A school house is in course of erection at Sunnus. Other buildings are going up rapidly.

An Indian named Billy is charged with

the murder of an Indian woman, at Yale, a

couple of weeks since. The body of Giacomo

Morette, who was drowned above the Mouth,

six weeks before, was found near Boston Bar

on the 3d inst. Confederation Day was kept

at the Inlet. The Cornelius and the Emma

Augusta are loading lumber at the mills

there. Sixteen Douglas Indians are hired to

accompany the Railway Survey party.

A vessel of 1,300 tons is on the way from Eng-

land to Burrard Inlet, to load spars for

the coast. —*Guardian.*

The MINSTRELS.—The Alhambra Hall was

opened on Saturday evening to witness the

astonishing performances of Madam Forrester.

The minstrel part of the performance

was capital; several new comic songs were

sung by the talented Mr. Quinn. The troupe

will give their last performance this evening,

at eight o'clock.

ARRESTED.—Sergeant McMillan and officer

Greep returned on Saturday morning from

the Northwest coast with the schooner Care-

lorn, the Captain of which vessel is charged

with selling whiskey to Indians. The case

will come up in the Police Court to-day.

The accused is out on bail.

The SKATING RINK.—The St. Nicholas Hall

was crowded on Saturday evening with ladies

and gentlemen, engaged in the delightful

pastime of skating. There were several

skilled skaters present, both ladies and

gentlemen.

The SURVEY PARTY.—As will be seen by

an advertisement in another column, who

have engaged to proceed on the railway sur-

vey expedition are requested to attend at the

Survey office, Government street, this morn-

ing, at 9 o'clock, sharp.

From THE WEST COAST.—The schooner

Alert arrived from a trading cruise to the

West Coast of the Island on Friday night.

Capt. Spring picked off Cape Flattery

a Fraser river buoy, which he found drifting

out to sea.

A NEW CREEK.—A letter has just been re-

ceived in town, from a reliable source, which

states that a new creek has been discovered

in the Omicna district, richer than German-

men creek.

From SPOOK.—The Douglas arrived on

Saturday from Spook. The following pas-

sengers arrived: Mrs. Miles, Misses Skinner,

Capt. Frain and Mr. Meson.

For NEW WESTMINSTER.—The Enterprise

will leave for New Westminster to-morrow

morning, at 10 o'clock. She will make two

trips this week.

PICNIC.—The British Columbia Pioneer

Society's first picnic will take place on Tues-

day, August 15th.

MAIL.—The Sparrowhawk will take a mail

to San Francisco. The Postoffice will close

at 4 p.m.

COURT-MARTIAL.—Four marines of the San

Juan garrison will be court-martialed to-day,

on board the Zealous.

Our Cariboo Mining Summary was re-

ceived by telegraph, and published a week

since.

SAILED.—The U. S. S. Lincoln sailed on

Friday evening for the Sound.

To SAIL.—The Geo. S. Wright will sail for

the Sound to-morrow evening.

The FISHERIES.—Salmon have not yet

commenced to run in the Fraser.

—

THE MAIL STEAMER.—It was currently re-

ported in town Saturday that Gov. Truth

—having been authorized by the Dominion

Government—has contracted with the owners

of the Prince Alfred to run that steamer be-

tween San Francisco and this port for four

months, twice a month; she, consequently,

will not proceed to Nasaimo as heretofore.

This arrangement, it is believed, is in antic-

ipation of the arrival of two steam vessels of

Montreal.

—

THE DAILY STANDARD.

MONDAY, JULY 24, 1871.

NOTICE.

**T**HE VICTORIA STANDARD, DAILY AND

WEEKLY, is the largest Newspaper Pub-

lished in the Colony, and is printed on the

Bed Paper, it Pays More for the Latest

